

EXHIBIT 2

From: nbsunny <nbsunny@vip.sina.com>
Sent: Friday, December 13, 2013 12:43 AM
To: DAVE ANDERSON
Cc: david shen; Laurence Huen; Jack chen; shentakuo1
Subject: Fw: Fw: Celestron Payments星特朗付款

Dear Dave,

Thanks for your email and supports!

At the end of June or beginning of July, I discussed with you about the case of purchasing meade in USA. To prevent JOC to buy MEADE, we decided to purchase MEADE by sunny after discussion. But the premise of this case is CELESTRON / SYNTA should be provided the financial support to SUNNY.

At present, Sunny has already paid more than \$10 millions to MEADE. According to your email, you said you will not provide the financial support to sunny in 2014. It will not maintain MEADE's operation, if only support them by sunny. We had borrowed a lot of money from bank for MEADE. Moreover, Meade still needs to addition \$3.5 millions working capital to support their normal operation work at the first of 2014.

As your mention, the \$10 millions that you support us is included the payment of goods that the terms of payment is 100days. But so far, CELESTRON is total paid \$4.5 millions if we calculated based on the term of payment is 100 days.

In 2014, we hope the term of payment that CELESTRON pay to sunny will less than 50 days form shipping. And maybe you can pay the SYNTA later; I think Mr. Shen will agree it. At present, Meade has already started to borrow money from East West Bank by offering guarantees from sunny. I think it will help to cushion MEADE if Meade get this money from bank.

Best regards,

Ni Wen Jun

发件人: Laurence Huen
发送时间: 2013-12-13 02:38
收件人: Peter Ni
抄送: David Shen; Sylvia Shen; Jack Chen; vancouver_blue_junior
主题: FW: Celestron Payments星特朗付款

From: Laurence Huen <lhuen@telus.net>
Date: Thursday, December 12, 2013 at 10:27 AM
To: David Shen <syntadavid@163.com>, "Sylvia Shen (shentakuo1@gmail.com)" <shentakuo1@gmail.com>, Jack Chen <kjackchen@gmail.com>, Peter Ni <knwj@sunny-optics.com>
Cc: Dave Anderson <DANDERSON@celestron.com>, Laurence Huen <lhuen@telus.net>
Subject: Re: Celestron Payments 星特朗付款

諸位:

今天Celestron已匯出300萬美元予舜宇。吾等對有份參與協助舜宇一事感覺榮幸;但於此同時亦已盡力及克服許多困難,亦望各方了解。

須云Synta已接受延緩貨款 (以配合舜宇縮短數期),但Celestron仍盡最大努力依期付予Synta。

Celestron正進入完成新的融資協議階段; 於新的融資架構中, Celestron將不可能再以巨額的預付 (或縮短數期)方式付款予舜宇。(舊融資協議 – 巨額的預付方式付款予舜宇將不重現)

新的一年, Celestron需舜宇返回舊有貨款期限安排 (Celestron以此為標準數期)。

從今年七月份,Celestron已以縮短數期方式付予舜宇1000萬: 這也代表了當年應付舜宇正常貨款的大部份。如Celestron續以縮短數期方式付予舜宇,恐怕在被露予銀行及核數師方面會出問題 -

我等對以縮短數期方式付予舜宇需可解釋成是一短暫付款行為,但銀行及核數師方面則以重大會計原則改變角度來檢視Celestron。再者銀行及核數師方面也因此等巨額付款並未為Celestron帶進明顯

的利益 (比如說付款拆扣收益)而影響了Celestron/銀行之互信及關係。

為避免以上所陳之可能局面發生,舜宇於來年重返舊有之數期及依期付款方案實為上策。如這般做法,查帳應不產生不必要問題;而Synta的帳款也可依期付清。

我想信舜宇方面也正進行對Meade之融資工作,這般也有助舒緩資金壓力。在Celestron而言,我想吾等過去採取之回應行動仍能處於管理階層財金責任圍範之內;反之則難免需向銀行被露 – 銀行可據此改變及調整現行有利融資條款。

請????教。

頌祈

Dave

From: Dave Anderson <DANDERSON@celestron.com>

Date: Thursday, December 12, 2013 at 8:40 AM

To: David Shen <syntadavid@163.com>, "Sylvia Shen (shentakuo1@gmail.com)" <shentakuo1@gmail.com>, Jack Chen <kjackchen@gmail.com>, Peter Ni <knwj@sunny-optics.com>

Cc: Laurence Huen <lhuen@telus.net>

Subject: Celestron Payments

All,

Yesterday Celestron wired \$3 million anticipated payment to Sunny. Though this has been a considerable difficulty for Celestron to facilitate during this challenging period we are happy to be able to

assist in this manner. It is Celestron's intention to adhere to its current payment plan with Synta and not to reschedule any payments.

As you are aware Celestron has been negotiating a new and more lucrative banking arrangement. Though it is not finalized we are at a point in the negotiation where we feel confident in the outcome. That said I do have to make mention that Celestron will not be in a position to make these types of large advancements to Sunny in the near future. To date we have been able to work within the terms of our banking agreement to facilitate Sunny & Meades capital requirements. Moving forward Celestron will need to revert back to standard terms. Since July Celestron has made \$10 million in anticipated payments to Sunny. This represents a majority of the monies that will be paid to Sunny this year. If Celestron continues with this payment pattern it will need to disclose this arrangement to its auditors and to the bank. Though we see this as temporary an outside group (such as the bank or auditing firm) will interpret it as a significant change due to the fact that the majority of payments for the last 7 months of the year were made in anticipation with no discernable benefit to Celestron (ie no early payment discount). If this perception is established it may have a negative impact on Celestron's relationship with its bank. To avoid this it would be best for Celestron and Sunny to revert back to its normal terms for the near future. If we revert back to our prior arrangement at this point then we should not have additional questions brought up during the annual audit and we should be current with Synta by the end of the fiscal year as well.

I know that an effort is currently afoot to establish financing for Meade and that this will alleviate some of the financial pressure. I'm confident that all of our actions up to this point are sound and that we have acted within our fiduciary bounds. However, if we are to continue with this practice we will need to disclose the arrangement to the bank which may look to modify our newly established arrangement based on the development.

Please let me know if you have questions or comments on my recommended course of action.

Regards,

Dave Anderson
President & CEO

Email: danderson@celestron.com
Ph: 310-328-9560 Ext. 211
Fx: 310-291-7429



2835 Columbia Street | Torrance, CA 90503 | www.celestron.com